

City Auditor

Department Description

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance for over 9,000 city employees, and through its Income Tax Division maintains the functions of income tax collection and audit. The Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules as prescribed in the City Charter.

The City Auditor has received for the last 24 years a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This certificate is the highest form of recognition for excellence in state and local government financial reporting.

The City Auditor assists in managing the city's long-term debt including the prompt payment of principal, interest and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

Columbus Income Tax Division

The Income Tax Division provides the service of collection, audit, and enforcement of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for the following municipalities: Brice, Canal Winchester, Grove City, Groveport, Harrisburg, Lithopolis, Marble Cliff, and Obetz.

Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

Department Goals and Objectives

To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

To ensure accurate audit services and systematic collection of taxes and monitoring of the city's tax-generated revenues.

Strategic Priorities for 2005

- Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping and reporting to its customers
- Continue to ensure compliance with the Columbus City Charter and Columbus City Codes
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada

2005 Budget Issues

- The Auditor's Office funds the contract for the annual audits. Also funded is the Auditor's share of the maintenance contract for the accounting, budgeting and purchasing system software.
- Major items funded within the Income Tax Division's budget are a banking contract for the deposit of income tax and hotel/motel tax receipts, printing of tax forms, and postage costs.

Budget and Program Summary

AUDITOR FINANCIAL SUMMARY					
DIVISION SUMMARY	2002 Actual	2003 Actual	2004 Original Appropriation	2004 Estimated Expenditures	2005 Proposed
City Auditor	\$ 2,800,374	\$ 2,673,403	\$ 5,495,921	\$ 4,410,472	\$ 4,349,695
Income Tax	4,690,938	5,139,418	6,392,623	6,232,684	6,784,245
TOTAL	\$ 7,491,312	\$ 7,812,821	\$ 11,888,544	\$ 10,643,156	\$ 11,133,940

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2002 Actual	2003 Actual	2004 Original Appropriation	2004 Estimated Expenditures	2005 Proposed
Personnel	\$ 1,964,399	\$ 1,943,475	\$ 1,883,878	\$ 1,841,411	\$ 1,984,113
Materials & Supplies	48,327	25,259	32,750	30,750	34,060
Services	782,748	700,669	1,959,293	2,220,906	2,331,522
Other	-	-	-	317,405	-
Capital	4,900	4,000	-	-	-
Transfers	-	-	1,620,000	-	-
TOTAL	\$ 2,800,374	\$ 2,673,403	\$ 5,495,921	\$ 4,410,472	\$ 4,349,695
INCOME TAX GENERAL FUND EXPENDITURES SUMMARY	2002 Actual	2003 Actual	2004 Original Appropriation	2004 Estimated Expenditures	2005 Proposed
Personnel	\$ 4,191,667	\$ 4,540,670	\$ 4,772,186	\$ 4,736,467	\$ 5,141,587
Materials & Supplies	46,761	25,394	47,100	46,290	58,000
Services	437,510	573,354	1,573,337	1,449,927	1,584,658
Capital	15,000	-	-	-	-
TOTAL	\$ 4,690,938	\$ 5,139,418	\$ 6,392,623	\$ 6,232,684	\$ 6,784,245

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2002 Actual	2003 Actual	2004 Original Appropriation	2004 Estimated Expenditures	2005 Proposed
General	\$ 7,491,312	\$ 7,812,821	\$ 11,888,544	\$ 10,643,156	\$ 11,133,940
TOTAL	\$ 7,491,312	\$ 7,812,821	\$ 11,888,544	\$ 10,643,156	\$ 11,133,940

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2002 Actual	2003 Actual	2004 Authorized	2005 Authorized
City Auditor	FT	28	26	34	34
	PT	2	2	4	4
Income Tax	FT	76	79	82	82
	PT	1	1	1	1
TOTAL		107	108	121	121
*FT=Full-Time PT=Part-Time					

City Auditor							
Program	Mission/Description	FT	2004 Budget PT	Appropriated	FT	2005 Budget PT	Proposed
Administration	Administers City Auditor's Office and Income Tax Division.	4	-	\$ 436,304	4	-	\$ 483,046
Accounting and Financial Reporting	Provides accounting and reporting of all city financial transactions; implements improvements to the city's accounting and reporting system; publishes the city's annual financial report.	6	-	2,510,059	6	-	2,844,258
Auditing	Pre-audits all city financial transactions.	12	-	700,262	12	1	772,599
Payroll Auditing	Processes all city payrolls and insurance programs.	3	1	229,296	3	1	249,792
Budget Reserve Account	Holding account created by City Council in 2001.	-	-	1,620,000	-	-	-
TOTAL		25	1	\$ 5,495,921	25	2	\$ 4,349,695

Income Tax							
Program	Mission/Description	FT	2004 Budget PT	Appropriated	FT	2005 Budget PT	Proposed
Administration	Directs all administrative and operating functions of the division, including the fiscal duties. Enforces the collection of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Code. Also ensures the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.	10	-	\$ 2,481,237	10	-	\$ 2,599,358
Collection and Enforcement	Collects, audits, enforces and processes various types of income tax documents.	44	-	2,741,215	42	-	2,861,037
Record Maintenance	Performs account maintenance; provides support functions for the audit staff; sorts and files all income tax returns and tax correspondence for quick retrieval, skip trace addresses for delinquent accounts and non-filers.	25	1	1,170,171	23	1	1,323,850
TOTAL		79	1	\$ 6,392,623	75	1	\$ 6,784,245